

2026 WIN Semiconductors Contemporary Accounting Conference Spotlights In-Depth Dialogue on ESG and AI

Campus focus

Co-hosted by Contemporary Accounting and the Department of Accounting, and sponsored by WIN Semiconductors Corp., the “2026 WIN Semiconductors Contemporary Accounting Conference” was held at 12:30 p.m. on January 18 at the 7th-floor Panorama Ballroom of the Gaia Hotel Taipei (Beitou). Scholars from National Taiwan University, National Chengchi University, National Chung Hsing University, National Chung Cheng University, and National Dong Hwa University gathered for lively exchanges and discussions. In his opening remarks, accounting alumnus and Chairman of Win Semiconductors, said the conference aimed to foster a relaxed atmosphere in which scholars could share research and exchange ideas, building academic friendships through scholarly dialogue. He emphasized that integrity is the most important core value for accounting professionals, a principle that has guided his life and underpins the company’s management philosophy. Chen also noted that, with the rapid advancement of AI, leveraging it to enhance the value of accounting will be a shared challenge for academia.

The conference also featured the “2026 WIN Semiconductors Contemporary Accounting Scholar” certificate ceremony, at which Chen presented the honor to Ming-Chin Chen, Professor in the Department of Accounting at National Chengchi University, recognizing his outstanding, long-term contributions to accounting research, education, and institutional development. The organizers also expressed hopes that Contemporary Accounting would continue to advance under his guidance and further strengthen its quality as an academic publication.

Chaired by Professor Chen, the conference covered key topics including audit quality, corporate governance, and sustainability disclosure. Chun-Chan Yu, Associate Professor at National Chung Hsing University, reported findings showing that, after controlling for selection bias,

longer auditor-client tenures are associated with higher overall audit quality, particularly among clients with lower audit complexity.

Hsiang-Hsuan Chih, Professor in the Department of Finance at National Dong Hwa University, examined listed and OTC companies in Taiwan to analyze how organizational capital affects financial performance and the role of directors' and officers' liability insurance (D&O insurance). Yi-Da Lee, a Ph.D. candidate in the Department of Accounting and Information Technology at National Chung Cheng University, explained that since Taiwan launched the "Corporate Governance 3.0—Sustainable Development Blueprint" in 2021, sustainability disclosure and assurance have drawn increasing attention. His research finds that firms with higher abnormal ESG levels are more likely to engage independent third parties for sustainability report assurance, indicating that ESG disclosure strategies influence assurance choices.

Department Chair Yu-Shan Chang noted that the conference's hallmark was its in-depth exchange, with extended presentation and discussion times allowing fuller interaction and sparking new research ideas. Sin-Hui Yen, Publisher of Contemporary Accounting, expressed special thanks to Chairman Chen for his long-standing support, which has helped establish the conference as an influential academic exchange platform in Taiwan's accounting community.

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